

## INTISARI

Penelitian ini dilakukan dengan tujuan untuk mengetahui pengaruh kinerja keuangan terhadap nilai perusahaan dengan pengungkapan *Corporate Social Responsibility* dan *Good Corporate Governance* sebagai variabel pemoderasi pada perusahaan *Consumer Goods* yang terdaftar di Bursa Efek Indonesia dari tahun 2011-2015. Pengambilan sampel penelitian ini menggunakan *purposive sampling* dan data yang telah diperoleh untuk penelitian ini sebanyak 6 perusahaan *Consumer Goods* yang terdaftar di Bursa Efek Indonesia dari tahun 2011- 2015.

Metode yang digunakan dalam penelitian ini adalah metode kuantitatif, sedangkan analisis data menggunakan analisis regresi linear berganda kemudian uji kelayakan model penelitian serta uji asumsi klasik. Pengujian hipotesis dilakukan dengan uji t, Uji Interaksi, dan koefisien determinasi menggunakan program komputer SPSS.

Berdasarkan hasil uji t menunjukkan bahwa pada Model 1 variabel kinerja keuangan terhadap nilai perusahaan memiliki hubungan yang kuat dengan arah positif, pada Model 2 dan Model 3 variabel kinerja keuangan terhadap nilai perusahaan yang dimoderasi oleh *Corporate Social Responsibility* (CSR) dan *Good Corporate Governance* (GCG) juga memiliki hubungan yang kuat dengan arah positif. Berdasarkan hasil koefisien determinasi diketahui bahwa variabel *independent* yang mempunyai pengaruh signifikan dominan adalah variabel moderasi *Corporate Social Responsibility* (CSR), karena mempunyai koefisien determinasi paling besar.

Kata kunci: Kinerja Keuangan, Nilai Perusahaan, CSR dan GCG.

## **ABSTRACT**

This research has been conducted in order to find out the influence of the financial performance to the firm value with Corporate Social Responsibility Disclosure and Good Corporate Governance as the moderating variable on Consumer Goods companies which are listed in Indonesia Stock Exchange in 2011-2015 periods. The sample collection has been carried out by using the purposive sampling and the data which have been obtained are 6 Consumer Goods companies which are listed in Indonesia Stock Exchange in 2011-2015 periods.

The method is quantitative method whereas the data analysis has been done by using multiple linear regressions analysis then test the feasibility test of the research models and classic assumption test. The hypothesis test is carried out by using t test, interaction test, and the determination coefficient is done by using the SPSS computer program.

Based on the result of t test shows that on the Model 1, the relationship of financial performance variable to the firm value is firm and has positive direction, on the Model 2 and Model 3 models, the relationship of financial performance variable to the firm value which is moderated by the Corporate Social Responsibility (CSR) and Good Corporate Governance (GCG) is firm and it has positive direction. Based on the result of determination coefficient, it has been found that independent variable which has dominant and significant influence is Corporate Social Responsibility (CSR) variable and it also has firm and positive direction relationship. Based on the result determination coefficient, it has been found that the independent variable which has dominant and significant influence is Corporate Social Responsibility (CSR) variable.

**Keyword :** Financial performance, firm value, CSR and GCG.